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REVIEWS OF NEW WORKS.

As it will be part of our duty to notice from time to time whatever publications issue from the press, bearing upon the subjects within the scope of the *Assurance Magazine*, we may properly commence this department of our labours by a slightly retrospective glance at some of the more prominent productions of the last year or two; particularly as several works on the subject in question, of more than ordinary utility and importance, have been ushered into the world within that period. The first we take up has for its title—

Notes on the Pecuniary Interests of Heirs of Entail, with Calculations regarding such Interests in reference to the Acts of Parliament affecting Entails, and Tables showing the Values of Life Rent Interests. By William Thomas Thomson, *one of the Vice-Presidents of the Institute of Actuaries, Manager of the Standard Life Assurance Company.* Edinburgh: William Blackwood and Sons. London: W. S. D. Pateman, Wine Office Court, Fleet Street.

It has often occurred to us, that if the knowledge of the lawyer and the actuary could be combined in one individual, that which appertained to each would be rendered much more complete and serviceable. For want of the information of the actuary the lawyer is often led into erroneous conclusions, and it may be that the reverse takes place not unfrequently. The work before us illustrates the truth of this position. The author, although by profession an actuary, has evidently been at the pains to make himself thoroughly acquainted with the very peculiar enactments relating to his subject, and has carefully studied the effect of them, and the consequence is that the calculations and Tables he has given are exactly adapted to almost all the cases likely to arise in practice. Our readers are no doubt aware that important changes have recently been made in the law of entail in Scotland, and it is to meet the exigencies which these changes have given rise to that the work has been published. The extracts from the evidence as to the prejudical effects of entails generally are highly instructive, and might be read with great advantage by the advocates for their creation. After showing under what conditions heirs in possession may disentail—first where the consent of no other heir is required, and secondly where the consent of one or more is necessary—Mr. Thomson proceeds to discuss the relative pecuniary interests of heirs in possession and reversion, and explains his method of determining the value of such interests; giving supposititious cases by way of illustration, and adverting to the various incumbrances with which landed estates are commonly saddled. Some nice questions as to the conflicting rights of parties under particular circumstances are entered into, the reasoning in reference to which is instructive; and the difficulties still felt for want of authentic information as to the average number of persons marrying at particular ages, the average age of women married to men of a particular age, the average number of children to each marriage, &c. &c., are rendered apparent. The volume concludes with a collection of all the requisite tables and rules for their application. The subject matter is judiciously arranged and clearly treated throughout; so that the student and man of business, as well as those to whom it is more particularly addressed, cannot fail to consult its pages with great advantage.

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